



County of Los Angeles CHIEF EXECUTIVE OFFICE

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WILLIAM T FUJIOKA
Chief Executive Officer

February 19, 2013

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The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 W. Temple Street
Los Angeles, CA 90012

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

11 February 19, 2013

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Supervisors:

INTRODUCTION OF AN ORDINANCE AMENDING CHAPTER 4.12 (BUDGET PROCEDURE) OF TITLE 4 (REVENUE AND FINANCE) OF THE LOS ANGELES COUNTY CODE (ALL DISTRICTS) (3 VOTES)

SUBJECT

Recommendation to amend County Code Chapter 4.12 (Budget Procedure), to conform with changes made to the County Budget Act and modifying the deadline for approval of tax rates to the first Board meeting of September.

IT IS RECOMMENDED THAT THE BOARD:

Approve for introduction the accompanying ordinance amending Chapter 4.12 of Title 4 (Revenue and Finance) of the Los Angeles County Code to conform with changes made to the County Budget Act and modifying the deadline for approval of tax rates to the first Board meeting of September.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The *County Budget Act (Government Code section 29000)*, which provides the general provisions and requirements concerning county budget matters, was amended by Local Government Omnibus Act of 2009 and 2011. In January 2012, the State Controller, who is responsible for prescribing uniform accounting and budget procedures for counties, revised its County Budget Manual to account for updates to the County Budget Act along with changes to governmental accounting standards.

The ordinance incorporates the changes made to the County Budget Act. These changes include replacing Proposed budget with Recommended budget and revised deadlines for Recommended budget publication and final budget adoption. In addition,

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obsolete sections are removed. All revisions conform to the guidelines in the County Budget Act with the exception of section 4.12.110 Resolution Fixing Tax Rates. In order to ensure the timely issuance of property tax bills to taxpayers, it is recommended that tax rates be computed and submitted for your Board's approval no later than the first Board meeting of September. It is within the County's discretion to be more restrictive than the deadlines specified in the County Budget Act.

IMPLEMENTATION OF STRATEGIC PLAN GOALS

The recommended action is consistent with principles of the Countywide Strategic Plan Goal 1 – Operational Effectiveness.

FISCAL IMPACT/FINANCING

Approval of the recommendation to adopt the ordinance will have no fiscal impact.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code sections 29002, 30200, and 53065 require the State Controller to prescribe uniform accounting procedures to counties for the development of the annual County budget. These provisions are set forth in Sections 29000 through 29144 of the Government Code and are known as the County Budget Act. The Local Government Omnibus Act of 2009 and 2011 amended the County Budget Act. Approval of the ordinance will ensure adherence to the legal requirements and policies set forth in the County Budget Act as amended by Local Government Omnibus Act of 2009 and 2011.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Changes affecting the County budget process were implemented during the FY 2010-11, FY 2011-12, and FY 2012-13 budget cycles. Approval will ensure these changes are reflected in the County ordinance.

Respectfully submitted,



WILLIAM T FUJIOKA
Chief Executive Officer



WENDY L. WATANABE
Auditor-Controller

WTF:WLW
SK:MM:GS:alc
Attachment

c: Executive Office, Board of Supervisors
County Counsel